

## REPORT TO THE BOARD OF MAYOR & ALDERMEN

**DATE:** October 27, 2025

**FROM:** J.P. Spas, Budget Officer

**SUBJECT:** Resolution 2025-45 - A Resolution to Amend the FY 2026 General Fund and Capital Investment Program (CIP) Budgets

### **INTRODUCTION:**

The purpose of this agenda item is: A. to amend the FY 2026 General Fund Budget to appropriate General Fund unassigned fund balance and budget the related capital expenditures; and, B. to amend the FY 2026 CIP revenue line-item and budget the related capital expenditures.

### **DISCUSSION:**

#### **A. General Fund Budget Amendment**

##### **ERP**

IT is requesting a budget amendment to appropriate \$300,000.00 of General Fund unassigned fund balance for the Enterprise Resource Planning (ERP) CIP project to cover the cost of consulting fees for project management during implementation. This will bring the total project budget to \$4,300,000.00. (Please refer to Exhibit A and the Memo “Budget Amendment Request – ERP Project Manager Allocation.”)

##### **Emergency Generator**

The emergency generator for Fire Station #5 was discovered to be inoperable in February 2025. It has been determined the generator cannot be repaired and a replacement would be required to restore backup power capabilities for the station.

The Fire Department is requesting a budget amendment to appropriate \$82,000.00 of General Fund unassigned fund balance to establish the Emergency Generator - Fire Station #5 CIP project as a new FY 2026 project. The scope of this project will be to purchase and install a replacement emergency generator for Fire Station #5. (Please refer to Exhibit A and the Memo “Budget Amendment.”)

#### **B. Capital Improvement Program Budget Amendment**

If the Enterprise Resource Planning (ERP) and Emergency Generator – Fire Station #5 capital project budget amendments are approved, the Finance Department is requesting a budget amendment to appropriate and reflect the additional \$382,000.00 in the Town’s Capital Investment Program. (Please refer to Exhibit B)

**BUDGET IMPACT:**

A. The FY 2026 General Fund Budget would be amended as follows:

|                               | Revenue/<br>Other Sources | Expenditures/<br>Other Uses |
|-------------------------------|---------------------------|-----------------------------|
| Current Budget                | \$ 93,720,574             | \$ 85,807,527               |
| Amendment                     | -                         | -                           |
| Amended Budget                | 93,720,574                | 85,807,527                  |
| <b>Other Funding Sources:</b> |                           |                             |
| Fund balance appropriation    |                           |                             |
| Restricted                    | 7,500                     | -                           |
| Committed                     | 41,231                    | -                           |
| Assigned                      | -                         | -                           |
| Unassigned                    | 648,321                   | -                           |
| Operating Transfer            | -                         | 549,292                     |
| <b>Totals</b>                 | <b>\$ 94,417,626</b>      | <b>\$ 81,962,763</b>        |

B. The FY 2026 Capital Investment Program budget would be amended as follows:

|                                      | Revenue/<br>Other Sources | Expenditures/<br>Other Uses |
|--------------------------------------|---------------------------|-----------------------------|
| Current Budget                       | \$ 14,888,577             | \$ 14,888,577               |
| Amendment                            | 382,000                   | 382,000                     |
| Amended Budget                       | \$ 15,270,577             | \$ 15,270,577               |
| <b>Funding Sources:</b>              |                           |                             |
| General Fund Unassigned Fund Balance | \$ 382,000                |                             |

**ATTACHMENTS:**

[2025-45 Exhibit A.pdf](#)  
[2025-45 Exhibit B.pdf](#)  
[2025-45 Resolution.pdf](#)

**PROPOSED MOTION:**

To approve Resolution 2025-45, to amend the FY 2026 General Fund and Capital Investment Program (CIP) budgets.

**Board Action:** Motion By \_\_\_\_\_ Seconded By \_\_\_\_\_

| Vote Total | Hall | Jordan | Robbins | Marshall | Stamps | Fraser |
|------------|------|--------|---------|----------|--------|--------|
| Yes        |      |        |         |          |        |        |
| No         |      |        |         |          |        |        |
| Abstain    |      |        |         |          |        |        |